

Exhibit 46

HILLALI QUESTIONING – AUGUST 30, 2006

Attendees: Two IRS Officers
Mr. Martin F. McMahon, Esq.
Ms. Lisa Angelo
Ms. Miriam Eqab

Interest is in organization (Sanabel Al-Kheer) not Hillali individually.

Abdelmonien Mohamed Al-Hillali
Hillali took over in March 22, 2005.

Preliminary Questions: What is the org? What it was? Who is operating it?

IRS Agent: What is your current position?

Mr. Hillali: Vice president and building manager, in this position since March 2005.

IRS Agent: What is the status of company? Is it still operating?

Mr. Hillali: Trying to find clients to rent one property on South Washington, almost empty of tenants, financial difficulties, couldn't find renters because it needs a lot of repairs. A lot of people have visited but do not like what they see, only two tenants in first floor.

IRS Agent: Who is still there?

Mr. Hillali: Fairfax Realty left in 2003. So second floor is empty.

Muslim World League also left in July 2005.

Center for Islamic Education left in May 2005.

Light Star Travel's assets were frozen and couldn't pay rent, left in May 2005.

Two new tenants:

One in March 2006, Homestretch.

One in April 2006, Clark Construction Company.

IRS Agent: Sanabel Al-Kheer still owns building and still trying to rent building, so still operating company, but not up to capacity?

Mr. Hillali: In bankruptcy but not official bankruptcy status, lots of debts, financial problems.

IRS Agent: What is the history of this particular company, which was originally set up under a different name, Sanabel, Inc.?

Mr. Hillali: Sanabel, Inc. gifted the building to Sanabel Al-Kheer.

IRS Agent: Who was operating old company?

Mr. Hillali: No idea.

IRS Agent: Who is Mohammed Yacoub Mirza?

Mr. Hillali: He is with Sterling Management, managing the building before we took over in March 2005.

IRS Agent: Listed as officer/director of old Sanabel, Inc.?

Mr. Hillali: Yes, director.

IRS Agent: I am going to read you some names, let me know if you know who they are. Abdulraheem Al-Saati?

Mr. Hillali: I don't know.

IRS Agent: Farid Yasin Gurashi?

Mr. Hillali: No.

IRS Agent: Solaiman Saleh Al-Rajahi?

Mr. Hillali: No.

IRS Agent: Ibrahiem Afandi?

Mr. Hillali: No.

IRS Agent: Mohamed Abu-Yamani?

Mr. Hillali: No.

IRS Agent: Saleh Kamel?

Mr. Hillali: No.

IRS Agent: James Toornicky?

Mr. Hillali: No.

IRS Agent: Abdullah Al-Noshan?

Mr. Hillali: Not related to Sanabel Al-Kheer, was from MWL.

IRS Agent: Was he related to Sanabel, Inc?

Mr. Hillali: Don't know. My knowledge is limited to when I became on board of trustees in 2004.

IRS Agent: How long ago was Al-Noshan with MWL? Is he still with MWL?

Mr. Hillali: I don't know.

Mr. McMahon: H had been accused of immigration fraud, he left the country to go to Saudi some time last year.

IRS Agent: Hassan Behafzallah?

Mr. Hillali: Written in papers that he was with previous company, and he died back in Saudi several years ago. In corporate documents he was listed as resigned.

IRS Agent: Abdullah Bin Saleh Al-Obaid?

Mr. Hillali: With previous company, now doing another job in Saudi in education. He was never here, always there.

IRS Agent: His name appears on initial documents of Sanabel Al-Kheer, the initial documentation of entity.

IRS Agent: When Mr. Mirza leave the company, did all the other people leave at the same time?

Mr. Hillali: Everyone left at his own time. Mr. Mirza left in 2004. Sanabel Al-Kheer had corporate status terminated, and then reinstated and his name was on the documents, and recently terminated again. We applied for reinstatement.

IRS Agent: Why did Mr. Mirza left?

Mr. Hillali: I don't know, but he didn't want to do it anymore. He helped a lot and he doesn't want to continue doing this because the building was empty and it was like...?

IRS Agent: Was he upset about anything? Did he have a falling out with anybody?

Mr. Hillali: No nothing like that.

IRS Agent: But he was frustrated that the building couldn't get tenants?

Mr. Hillali: He said he was done.

Ms. Angelo: Did you hear this yourself? Or read it?

Mr. Hillali: Read in company papers. But this is what I'm thinking.

IRS Agent: How you got involved? You applied for a job in the end of 2004? June or July of 2004.

IRS Agent: How did that come about? Was there something in the newspaper? Or was it by word of mouth?

Mr. Hillali: Word of mouth and applied.

IRS Agent: Who did you contact? -

Mr. Hillali: Mr. Al-Noshan.

IRS Agent: But he was with MWL, not Sanabel?

Mr. Hillali: Mr. Al-Noshan was working with them, and asked to work on behalf, because he knew the board of trustees of Sanabel.

IRS Agent: Someone asked Al-Noshan to find somebody? Was that Mr. Mirza?

Mr. Hillali: No, he had already decided to left.

There was nothing left of Sanabel, only 9 employees. But don't know who asked, probably someone in Saudi.

IRS Agent: Was MWL managing building or just tenant?

Mr. Hillali: Just tenant.

IRS Agent: There are two other people whose names appear on the current listing for Sanabel corporation? Al-Duraman Abdullah Al-Zaid? Who is he and what is his role?

Mr. Hillali: He is the president of Sanabel Al-Kheer.

IRS Agent: Where does Sanabel operate from?

Mr. Hillali: Same building, 3rd floor. We lost electricity and tenants, so now I am working from home.

IRS Agent: Where is home?

Mr. Hillali: 3713 South George Mason Dr Falls Church, VA 22041

IRS Agent: What is 344 Maple St?

Mr. Hillali: Post office box address.

IRS Agent: You sent the box up yourself?

Mr. Hillali: Yes, we had one previously but it was far away, so we set it up, but now it comes to my home.

IRS Agent: Mr. Zaid? Does he actually operate at 360?

Mr. Hillali: No, he's in Saudi Arabia.

IRS Agent: What role does he have on a daily basis with the corp?

Mr. Hillali: He is the president and we send daily reports on what we are doing here.

IRS Agent: Does that generally revolve around finding tenants?

Mr. Hillali: Describing situation of building.

IRS Agent: Khalid Fadalla?

Mr. Hillali: Initially, he was with the board of trustees as treasurer, but he resigned and he is no longer with us.

IRS Agent: When did he resign?

Mr. Hillali: Several months ago.

IRS Agent: Why?

Mr. Hillali: I don't know.

IRS Agent: Did you have much interaction with him while he was here?

Mr. Hillali: No he was in New York, and he would come to have meetings and then go back to New York.

IRS Agent: Was there another office associated with Sanabel in New York?

Mr. Hillali: No.

IRS Agent: Do you have any knowledge of how he became involved with Snabel?

Mr. Hillali: No.

IRS Agent: So once you came and applied for position, who did you deal with? Who did you submit application to and who interviewed you?

Mr. Hillali: I submitted to Abdullah Al-Noshan.

IRS Agent: Did you have an interview with him? Was anyone else present?

Mr. Hillali: Yes, just me and him.

IRS Agent: Is it fair to say since in Fadalla was in NY and Zaid in Saudi, that you were the only one running the show for Sanabel Al-Kheer?

Mr. Hillali: Yes.

IRS Agent: Was there anyone else working in the office with you?

Mr. Hillali: No. There was no work because the work was done by Sterling Management.

IRS Agent: I know sterling management was management of company until they resigned? What was their role while they were still managing company?

Mr. Hillali: Finding tenants, paying rents, paying bills, elevator maintenance, cleaning.

IRS Agent: Was sterling management making contracts for elevator, cleaning, repairs, etc?

Mr. Hillali: Yes.

IRS Agent: Did you contract them or did you contract them?

Mr. Hillali: They were already contracted with them but we couldn't keep them because we had no money to pay them.

IRS Agent: How did Sanabel pay its own bills?

Mr. Hillali: I don't know. This might be sterling management question, they were maintainign building and had surplus money.

IRS Agent: Mr. Mirza was officer or director with sterling management, was there any other individuals you dealt with from sterlin, or you were aware were working with sterling?

Mr. Hillali: We sat doesn with accountant of theirs, Hassan Al-Nahly. And Mohamed Ashraf, 2nd man to Mr. Mirza, we met with them and they gave us paperwork. 3rd of march meeting, sterling giving us everything.

IRS Agent: What about Moahmed Omar Ashraf?

Mr. Hillali: No.

IRS Agent: Was Yacoub Mirza at the meeting?

Mr. Hillali: No.

IRS Agent: Were any people who did tax returns at the meeting? Richard Champion?

Mr. Hillali: Heard of him, that he is designated to do sanabel taxes, but we asked bout tax returns, and people said they were with champion. When we took our papers and started doing our own thing, we waited for tax return from 2004, and they didn't so we hired Henry Hassan as our CPA and he's the one who finished the ones they started.

IRS Agent: Can you verify that you signed the 2004 tax return?

Mr. Hillali: Yes.

IRS Agent: DO you know why Champion never finished it?

Mr. Hillali: No idea.

IRS Agent: Because you didn't officially take over till 2005?

Mr. Hillali: Yes March, but this was prepared sometime in 2005, after several months. Yes, signed in October.

IRS Agent: Do you have any contact with any one in Saudi relating to Sanabel al-kheer?

Mr. Hillali: Mr. Al-Zaid

IRS Agent: Anyone else?

Mr. Hillali: No.

IRS Agent: I know there is an entity that goes by the name of Sanabel Al-Kheer in Saudi, is it the same company?

Mr. Hillali: I don't know.

IRS Agent: What bout MWL in Saudi? Do you know if Sanabel Al-Kheer is related to MWL overseas?

Mr. Hillali: No, I dunno.

IRS Agent: I understand they are separate entities legally, but are you associated with financially with MWL in Saudi?

Mr. Hillali: We send report to Mr. Al-Zaid in Saudi whenever something happens.

IRS Agent: Do you know if Mr. Al-Zaid is associated with MWL in Saudi or Sanabel in Saudi?

Mr. Hillali: No.

IRS Agent: What about IIRO? Because you have a loan?

Mr. Hillali: Building was bought by sanabel, there is no loan.

IRS Agent: There is still loan on financial statements?

Mr. Hillali: I don't know.

IRS Agent: Who prepared statement?

Mr. Hillali: Henry Hassan

IRS Agent: IIRO loan of \$629 K. Still hasn't been paid.

Mr. Hillali: I just know that the building is paid in full, it was gifted from previous Sanabel.

IRS Agent: Did someone tell you that it was paid off?

Mr. Hillali: I didn't know bout this loan.

IRS Agent: The fact that it was gifted? Who told you that?

Mr. Hillali: In Bylaws or papers.

IRS Agent: This is a deed that transfers the property to Sanabel Al-Kheer, from Sanabel, Inc, October 2000. Have you seen that before?

Mr. Hillali: Yes. In the meeting with sterling management, we asked questions about history of building, and I think they mentioned in that meeting that the building was gifted.

IRS Agent: Sanabel Inc, closed down and Sanabel al-kheer then established. Do you know why it dissolved?

Mr. Hillali: No, I was not there.

IRS Agent: Sanabel Al-Kheer was established in Virginia, and the property was donated to Sanabel Al-Kheer, 360 South Washington property. On the books there was an IIRO loan that Sanabel Inc. owed to IIRO SA, and then the liability was also transferred to Sanabel Al-Kheer.

IRS Agent: Did anyone explain to you that the building was transferred, that the liability was also transferred?

Mr. Hillali: No one said anything bout this.

IRS Agent: Until I showed you the document, you didn't know that it was not paid?

Mr. Hillali: I didn't even know about the liability.

IRS Agent: This is an agreement to transfer judgment on lawsuit of Sanabel Inc against BMI, there was a judgment in that case that was never collected, when Sanabel Inc closed down it assigned judgment to Sanabel Al-Kheer.

Mr. Hillali: This is all Sanabel before I came. So I don't know.

IRS Agent: Do you know about another piece of property on the 2005 financial statements, under real estate investment?

Mr. Hillali: This is the land where the building is.

(Contact Chris Brown about tax stuff).

This is the price of land where building is standing, they add price of land and building to show value of property.

IRS Agent: Are you familiar with a company called Ladova? Sanabel had investments with this company, it was on the books for a while, but its not listed as an asset.

Martin: Have you spoken to Yacoub Mirza?

IRS Agent: When they gave you the records for snabel al-kheer, did you ever get the application that was submitted with irs, 1023, did you ever get the application for charitable status?

Mr. Hillali: No.

IRS Agent: This was filed in, (501 (3)(c) status), December 22, 2000. Since you took over sanabel, you should have a copy of this, because you are now in charge of a company that has 501(3)(C) status. What is your understanding of what sanabel al-kheer does?

Mr. Hillali: This is my understanding that I was hired to manage building only and that sanabel alkheer has no other activities besides renting building and maintaining it. I know it is a non-profit tax exempted entity, charitable organization.

IRS Agent: 501(3)(c) status can own assets as long as purpose in owning assets, focus has to be that its using it for charitable reasons.

IRS Agent: What do you perceive this company to be? Because it is set up as a charity, but to your knowledge does Sanabel al-kheer collect donations from any source anywhere?

Mr. Hillali: No, I don't know. We don't have any funds.

IRS Agent: To your knowledge, does it make any donations to any one or any entity for charitable donations?

Mr. Hillali: No, we don't even have money for my salary.

IRS Agent: Do you know if it ever received or made charitable donations?

Mr. Hillali: Don't think so, troubled company since I came in, and struggling right now. Trying to pay electricity and keep elevator maintained.

IRS Agent: This is the form 1023, with lots of attachments, includes what is and is not going to do as a charity? Have you ever seen it before or provided you a copy?

Mr. Hillali: No, ive never seen this before. Everything they gave us, we gave to you.

(What's their mission? Fundraising program.)

IRS Agent: Stated purposes: humanitarian relief programs for poor, destitute, orphans, victims of natural disasters in florida, south America, Africa, and victims of war in bosnia, Chechnya, ... funds will be released to mosques, Islamic education, which will facilitate families to raise healthy families...

IRS Agent: Has the company ever done that while you operated?

Mr. Hillali: No, the building is empty, there is no money generated for 2 or 3 years.

IRS Agent: So you didn't make the money to do it, at least while you had it?

Mr. Hillali: No.

IRS Agent: When you had meeting in march of 2005, when papers turned over, were any of these goals ever discussed?

Mr. Hillali: No Meeting was limited to transfer of documents to the new management.

IRS Agent: Since you've been involved with the company, have you every had any discussions with Mr. Al-Zaid about these goals with the company, about generating money for charity?

Mr. Hillali: No.

IRS Agent: What about with Mr. Fadalla?

Mr. Hillali: No, we were just thinking about how to repair building, etc. tenants, limited to this only. How to try and collect from previous tenants who were there.

IRS Agent: These are prior returns that your compny gave us, 2002, 2003? Champion was the accountant. Turned over from the law firm (us). The returns are showing that no donations were received by corp, and no outgoing grants, same on all returns? So basically, entity has been operating for years and has no incoming or outgoing donations. Has mission statement as charity, but operations don't show anything charitable. That is what the company was set up to do.

IRS Agent: Where were you employed before Sanabel?

Mr. Hillali: I was a medical doctor, got degree from Sudan, came to US but didn't pass boards and worked as medical coordinator at Saudi embassy, translating medical documents.

IRS Agent: Are you a citizen?

Mr. Hillali: Yes, since 2000.

IRS Agent: And you found out about this job?

Mr. Hillali: They closed our office at the embassy and I applied.

IRS Agent: How did you know mr. al-Noshan?

Mr. Hillali: From the embassy.

IRS Agent: Before you accepted a job at sanabel al-kheer, were you involved with snabel in any way, did you have any relationship with any of the officers?

Mr. Hillali: No.

IRS Agent: Did you know of the company?

Mr. Hillali: Yes, this is why I applied to them. I was looking for a regular job with their offices, and this is how I applied.

IRS Agent: Were they looking for anything specific?

Mr. Hillali: No, they were looking to reconstruct board of trustees, because mirza resigned.

IRS Agent: How did Mr. Fadalla come into the picture?

Mr. Hillali: Through Mr. Al-Noshan.

IRS Agent: Was Mr. Al-Zaid already involved?

Mr. Hillali: He was already involved as president.

IRS Agent: Is it your understanding that Sanabel alkheer was just extension of snabel inc?

Mr. Hillali: I don't know.

IRS Agent: Does sanabel al-kheer have a new manager since sterling is gone? Just me, only person.

IRS Agent: Do you have any understanding about if that building gets sold at any future date?

Mr. Hillali: No idea.

IRS Agent: Mr. Zaid hasn't talked to you about it?

Mr. Hillali: No.

IRS Agent: Do you have any kind of understanding as to if building is sold where money will go?

Mr. Hillali: Don't know.

IRS Agent: Why is it that the tenants that were there, like MWL, were allowed to stay in the building so long without paying rent, there was a big deficiency from MWL?

Mr. Hillali: I don't know, management before us might know.

IRS Agent: Are you involved or have you ever been involved with MWL? Involved from the standpoint of manager/director/board/employee?

Mr. Hillali: They had me do clerical work for them.

IRS Agent: But were you working for Mr. Al-Noshan?

Mr. Hillali: No.

IRS Agent: Who asked you to do the clerical work?

Mr. Hillali: Just to help while I was there, Mr. Al-Noshan.

IRS Agent: But they were not in the same office as you?

Mr. Hillali: We were in the 3rd floor together, there was a desk for Snaabel and the rest for MWL.

IRS Agent: Do you know what MWL did? What was their purpose?

Mr. Hillali: No, don't know.

Martin: In process of trying to get loan to renovate.

IRS Agent: Some of the sanabel documents, ex: to light star travel, have MWL on top of fax?

Mr. Hillali: We were using same fax machine.

Mr. Hillali: Document in Arabic: Fadalla resigning because of distance is hard for him, dated april 28, 2005.

Mr. Hillali: Document in Arabic: sent letter telling him to come to talk about renovations and work that needs to be done, sent to Fadlallah, dated April 19, 2005.

Mr. Hillali: He responded on April 20, 2005, saying he can't come this week, but he might come the next week.

IRS Agent: Do you know why sterling management gave up its role as manager of the company?

Mr. Hillali: No.

IRS Agent: After they stopped managing, did you have any interaction with them?

Mr. Hillali: Yes, because some of our mail accidently went to them. And we had to ask them about some of the keys we couldn't find.

IRS Agent: Who were you talking to?

Mr. Hillali: They called us, or they brought the mail.

IRS Agent: Who were you talking to on the phone?

Mr. Hillali: Mohamemd ashraf: I also called him several times about the delay in the 2004 tax return. We didn't get anything from Champion, we waited and waited, we didn't contact him directly. So we kept talking to sterling, and then we hired mr. Hassan did it. Champion had got extension from IRS, but he never gave them the return, so they applied themselves. Thy might have given us part of the return.

IRS Agent: Ashraf Nubani? Listed as registered agent? Is he still involved?

Mr. Hillali: No.

IRS Agent: When did he stop being the registered agent for sanabel?

Mr. Hillali: I applied to be the registered agent in April 2006. When we reinstated it, Nubani was no longer registered agent, and so I applied as agent.